

House Bill 574 (AS PASSED HOUSE AND SENATE)

By: Representative Morris of the 155<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

To provide for a homestead exemption from City of Vidalia independent school district ad valorem taxes for educational purposes in an amount equal to the amount by which the current year assessed value of a homestead exceeds the base year assessed value of such homestead; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

(a) As used in this Act, the term:

(1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for educational purposes levied by, for, or on behalf of the City of Vidalia independent school district, including, but not limited to, ad valorem taxes to pay interest on and to retire independent school district bonded indebtedness.

(2) "Base year" means:

(A) Except as otherwise provided in subparagraph (B) of this paragraph, the taxable year immediately preceding the taxable year in which the exemption under this Act is first granted to the most recent owner of such homestead; or

(B) With respect to any person who applies for and is granted the homestead exemption under this Act for the 2008 tax year, the base year assessed value of the homestead shall be the 2004 assessed value of the homestead.

(3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended, with the additional qualification that it shall include only the primary residence and not more than five contiguous acres of land immediately surrounding such residence.

(b) Each resident of the City of Vidalia independent school district is granted an exemption on that person's homestead from City of Vidalia independent school district ad valorem taxes

1 for educational purposes in an amount equal to the amount by which the current year  
2 assessed value of that homestead exceeds the base year assessed value of that homestead.  
3 This exemption shall not apply to taxes assessed on improvements to the homestead or  
4 additional land that is added to the homestead after January 1 of the base year. If any real  
5 property is removed from the homestead, the base year assessed value shall be recalculated  
6 accordingly. The value of that property in excess of such exempted amount shall remain  
7 subject to taxation.

8 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
9 section unless the person or person's agent files an application with the governing authority  
10 of the City of Vidalia, or the designee thereof, giving such information relative to receiving  
11 such exemption as will enable the governing authority of the City of Vidalia, or the designee  
12 thereof, to make a determination as to whether such owner is entitled to such exemption. The  
13 governing authority of the City of Vidalia, or the designee thereof, shall provide application  
14 forms for this purpose.

15 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
16 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
17 as long as the owner occupies the residence as a homestead. After a person has filed the  
18 proper application as provided in subsection (c) of this section, it shall not be necessary to  
19 make application thereafter for any year and the exemption shall continue to be allowed to  
20 such person. It shall be the duty of any person granted the homestead exemption under  
21 subsection (b) of this section to notify the governing authority of the City of Vidalia, or the  
22 designee thereof, in the event that person for any reason becomes ineligible for that  
23 exemption.

24 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state  
25 ad valorem taxes, county ad valorem taxes for county purposes, county school district ad  
26 valorem taxes for educational purposes, or municipal ad valorem taxes for municipal  
27 purposes. The homestead exemption granted by subsection (b) of this section shall be in  
28 addition to and not in lieu of any other homestead exemption applicable to municipal ad  
29 valorem taxes.

30 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
31 beginning on or after January 1, 2008.

## 32 **SECTION 2.**

33 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal  
34 election superintendent of the City of Vidalia shall call and conduct an election as provided  
35 in this section for the purpose of submitting this Act to the electors of the City of Vidalia  
36 independent school district for approval or rejection. The municipal election superintendent

1 shall conduct that election on the Tuesday after the first Monday in November, 2007, and  
2 shall issue the call and conduct that election as provided by general law. The municipal  
3 superintendent shall cause the date and purpose of the election to be published once a week  
4 for two weeks immediately preceding the date thereof in the official organ of Toombs  
5 County. The ballot shall have written or printed thereon the words:

6 "( ) YES Shall the Act be approved which provides a homestead exemption from City  
7 of Vidalia independent school district ad valorem taxes for educational  
8 ( ) NO purposes in an amount equal to the amount by which the current year  
9 assessed value of a homestead exceeds the base year assessed value of such  
10 homestead?"

11 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
12 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
13 cast on such question are for approval of the Act, Section 1 of this Act shall become of full  
14 force and effect on January 1, 2008. If the Act is not so approved or if the election is not  
15 conducted as provided in this section, Section 1 of this Act shall not become effective and  
16 this Act shall be automatically repealed on the first day of January immediately following  
17 that election date. The expense of such election shall be borne by the City of Vidalia. It shall  
18 be the municipal election superintendent's duty to certify the result thereof to the Secretary  
19 of State.

### 20 SECTION 3.

21 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon  
22 its approval by the Governor or upon its becoming law without such approval.

### 23 SECTION 4.

24 All laws and parts of laws in conflict with this Act are repealed.